

2020

Filing Status

☐ Single
☐ Head of household (HOH)
☒ Married filing jointly
☐ Qualifying widow(er) (QW)
☐ Married filing separately (MFS)

Check only one box.

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ▶

Your first name and middle initial

Last name

LUIS J. RODRIGUEZ

If joint return, spouse's first name and middle initial

Last name

MARIA T. RODRIGUEZ

Home address (number and street). If you have a P.O. box, see instructions.

Apt. no.

City, town, or post office. If you have a foreign address, also complete spaces below.

State

ZIP code

Foreign country name

Foreign province/state/county

Foreign postal code

Your social security number

Spouse's social security number

Presidential Election Campaign

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.

☐ You
☒ Spouse

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency?.....▶

☐ Yes
☒ No

Standard Deduction

Someone can claim:

☐ You as a dependent
☐ Your spouse as a dependent

☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness

You:

☒ Were born before January 2, 1956
☐ Are blind

Spouse:

☒ Was born before January 2, 1956
☐ Is blind

Dependents	(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see instructions):
(see instructions):					Child tax credit Credit for other dependents
If more than four dependents, see instructions and check here ▶ <input type="checkbox"/>					<input checked="" type="checkbox"/>

Attach Schedule B if required.

1

Wages, salaries, tips, etc. Attach Form(s) W-2.....

2a

Tax-exempt interest.....

2a

b

Taxable interest.....

2b

19,680.

3a

Qualified dividends.....

3a

b

Ordinary dividends.....

3b

78.

4a

IRA distributions.....

4a

b

Taxable amount.....

4b

5a

Pensions and annuities.....

5a

b

Taxable amount.....

5b

6a

Social security benefits.....

6a

21,302.

b

Taxable amount.....

6b

18,107.

7

Capital gain or (loss). Attach Schedule D if required. If not required, check here.....▶ ☐

7

8

Other income from Schedule 1, line 9.....

8

52,450.

9

Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income**.....▶

9

90,315.

10

Adjustments to income:

a

From Schedule 1, line 22.....

10a

4,108.

b

Charitable contributions if you take the standard deduction. See instructions.....

10b

120.

c

Add lines 10a and 10b. These are your **total adjustments to income**.....▶

10c

4,228.

11

Subtract line 10c from line 9. This is your **adjusted gross income**.....▶

11

86,087.

Standard**Deduction 12**See *Standard Deduction Chart* on the last page of this form.

12	Standard deduction or itemized deductions (from Schedule A).....	12	27,400.
13	Qualified business income deduction. Attach Form 8995 or Form 8995-A.....	13	8,438.
14	Add lines 12 and 13.....	14	35,838.
15	Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-.....	15	50,249.
16	Tax (see instructions). Check if any from: 1 <input type="checkbox"/> Form(s) 8814 2 <input type="checkbox"/> Form 4972 3 <input type="checkbox"/>	16	5,632.
17	Amount from Schedule 2, line 3.....	17	
18	Add lines 16 and 17.....	18	5,632.
19	Child tax credit or credit for other dependents.....	19	500.
20	Amount from Schedule 3, line 7.....	20	
21	Add lines 19 and 20.....	21	500.
22	Subtract line 21 from line 18. If zero or less, enter -0-.....	22	5,132.
23	Other taxes, including self-employment tax, from Schedule 2, line 10.....	23	6,769.
24	Add lines 22 and 23. This is your total tax ▶	24	11,901.
25	Federal income tax withheld from:		
	a Form(s) W-2.....	25a	833.
	b Form(s) 1099.....	25b	
	c Other forms (see instructions).....	25c	
	d Add lines 25a through 25c.....	25d	833.
26	2020 estimated tax payments and amount applied from 2019 return.....	26	8,000.
27	Earned income credit (EIC).....	27	
28	Additional child tax credit. Attach Schedule 8812....	28	
29	American opportunity credit from Form 8863, line 8.....	29	
30	Recovery rebate credit. See instructions.....	30	
31	Amount from Schedule 3, line 13.....	31	
32	Add lines 27 through 31. These are your total other payments and refundable credits ▶	32	
33	Add lines 25d, 26, and 32. These are your total payments ▶	33	8,833.

- If you have a qualifying child, attach Sch. EIC.
- If you have nontaxable combat pay, see instructions.

Go to www.irs.gov/Form1040SR for instructions and the latest information.

Form 1040-SR (2020)

Refund**34** If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**.**34****35a** Amount of line 34 you want **refunded to you**. If Form 8888 is attached, check here.**35a**

Direct deposit? See instructions.

b Routing number**c** Type: ☐ Checking ☐ Savings**d** Account number**36** Amount of line 34 you want **applied to your 2021 estimated tax**.**36****Amount You Owe****37** Subtract line 33 from line 24. This is the **amount you owe now**.**37**

3,073.

For details on how to pay, see instructions.

Note: Schedule H and Schedule SE filers, line 37 may not represent all of the taxes you owe for 2020. See Schedule 3, line 12e, and its instructions for details.**38** Estimated tax penalty (see instructions).**38**

5.

Third Party Designee

Do you want to allow another person to discuss this return with the IRS ?

See instructions.

☒ **Yes.** Complete below.☐ **No**

Designee's name

VICTOR N CERVANTES

Phone no.

Personal identification number (PIN)

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature

Date

Your occupation

If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

WRITER

Joint return? See instructions. Keep a copy for your records.

Spouse's signature. If a joint return, **both** must sign.

Date

Spouse's occupation

If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)

VOLUNTARY BOARD MEMBER

Phone no.

Email address

Paid Preparer Use Only

Preparer's name

VICTOR N CERVANTES

Preparer's signature

VICTOR N CERVANTES

Date

5/14/21

PTIN

Check if:

☐ Self-employed

Firm's name VICTOR N. CERVANTES, CPA, APC

Phone no.

Firm's address

Firm's EIN

Go to www.irs.gov/Form1040SR for instructions and the latest information.

Form 1040-SR (2020)

Standard Deduction Chart*Add the number of boxes checked in the "Age/Blindness" section of *Standard Deduction* on page 1..... ▶ 2

IF your filing status is...	AND the number of boxes checked is...	THEN your standard deduction is...
Single	1	\$ 14,050
	2	15,700
Married filing jointly	1	\$ 26,100
	2	27,400
	3	28,700
	4	30,000
Qualifying widow(er)	1	\$ 26,100
	2	27,400
Head of household	1	\$ 20,300
	2	21,950
Married filing separately**	1	\$ 13,700
	2	15,000
	3	16,300
	4	17,600

*Don't use this chart if someone can claim you (or your spouse if filing jointly) as a dependent, your spouse itemizes on a separate return, or you were a dual-status alien. Instead, see instructions.

**You can check the boxes for your spouse if your filing status is married filing separately and your spouse had no income, isn't filing a return, and can't be claimed as a dependent on another person's return.

Go to www.irs.gov/Form1040SR for instructions and the latest information.

Form **1040-SR** (2020)

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

▶ **Attach to Form 1040, 1040-SR, or 1040-NR.**
▶ **Go to www.irs.gov/Form1040 for instructions and the latest information.**

OMB No. 1545-0074

2020

Attachment
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

LUIS J. AND MARIA T. RODRIGUEZ

Your social security number

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes.....	1	
2a	Alimony received.....	2a	
b	Date of original divorce or separation agreement (see instructions) ▶		
3	Business income or (loss). Attach Schedule C.....	3	47,906.
4	Other gains or (losses). Attach Form 4797.....	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E.....	5	-1,607.
6	Farm income or (loss). Attach Schedule F.....	6	
7	Unemployment compensation.....	7	12,636.
8	Other income. List type and amount ▶ <u>SEE STATEMENT 2</u>	8	-6,485.
9	Combine lines 1 through 8. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8.....	9	52,450.

Part II Adjustments to Income

10	Educator expenses.....	10	
11	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106.....	11	
12	Health savings account deduction. Attach Form 8889.....	12	
13	Moving expenses for members of the Armed Forces. Attach Form 3903.....	13	
14	Deductible part of self-employment tax. Attach Schedule SE.....	14	3,385.
15	Self-employed SEP, SIMPLE, and qualified plans.....	15	
16	Self-employed health insurance deduction.....	16	723.
17	Penalty on early withdrawal of savings.....	17	
18a	Alimony paid.....	18a	
b	Recipient's SSN.....		
c	Date of original divorce or separation agreement (see instructions) ▶		
19	IRA deduction.....	19	
20	Student loan interest deduction.....	20	
21	Tuition and fees deduction. Attach Form 8917.....	21	
22	Add lines 10 through 21. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10a.....	22	4,108.

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 1 (Form 1040) 2020

SCHEDULE 2
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Taxes

▶ Attach to Form 1040, 1040-SR, or 1040-NR.
▶ Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2020

Attachment
Sequence No. **02**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

LUIS J. AND MARIA T. RODRIGUEZ

Your social security number

[REDACTED]

Part I Tax

1	Alternative minimum tax. Attach Form 6251.	1	0.
2	Excess advance premium tax credit repayment. Attach Form 8962.	2	
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17.	3	0.

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE.	4	6,769.
5	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919.	5	
6	Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required.	6	
7a	Household employment taxes. Attach Schedule H.	7a	
b	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required.	7b	
8	Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)	8	
9	Section 965 net tax liability installment from Form 965-A.	9	
10	Add lines 4 through 8. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b.	10	6,769.

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 2 (Form 1040) 2020

SCHEDULE C
(Form 1040)

Profit or Loss From Business
(Sole Proprietorship)

OMB No. 1545-0074

2020

Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service (99)

► Go to www.irs.gov/ScheduleC for instructions and the latest information.
► Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships generally must file Form 1065.

Name of proprietor

LUIS J. RODRIGUEZ

Social security number (SSN)

[REDACTED]

A Principal business or profession, including product or service (see instructions)

WRITING AND LECTURES

C Business name. If no separate business name, leave blank.

B Enter code from instructions

► **611000**

D Employer ID number (EIN) (see instr.)

[REDACTED]

E Business address (including suite or room no.) ►

City, town or post office, state, and ZIP code

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ►

G Did you "materially participate" in the operation of this business during 2020? If "No," see instructions for limit on losses ☒ Yes ☐ No

H If you started or acquired this business during 2020, check here ☐

I Did you make any payments in 2020 that would require you to file Form(s) 1099? See instructions. ☒ Yes ☐ No

J If "Yes," did you or will you file required Form(s) 1099? ☒ Yes ☐ No

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>	1	69,178.
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	69,178.
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	69,178.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	69,178.

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8		18 Office expense (see instructions)	18	1,883.
9 Car and truck expenses (see instructions)	9	1,312.	19 Pension and profit-sharing plans	19	
10 Commissions and fees	10	3,400.	20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	240.
15 Insurance (other than health)	15		23 Taxes and licenses	23	
16 Interest (see instr.):			24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	4,579.
b Other	16b		b Deductible meals (see instructions)	24b	954.
17 Legal and professional services	17		25 Utilities	25	
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28		26 Wages (less employment credits)	26	
29 Tentative profit or (loss). Subtract line 28 from line 7	29		27a Other expenses (from line 48)	27a	8,904.
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.	30		b Reserved for future use.	27b	
Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30.					
31 Net profit or (loss). Subtract line 30 from line 29.	31				
• If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 .					
• If a loss, you must go to line 32.					
32 If you have a loss, check the box that describes your investment in this activity. See instructions.					
• If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3 .					
• If you checked 32b, you must attach Form 6198 . Your loss may be limited.					

32a ☐ All investment is at risk.

32b ☐ Some investment is not at risk.

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory?
If "Yes," attach explanation ☐ Yes ☐ No

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation. 35

36 Purchases less cost of items withdrawn for personal use. 36

37 Cost of labor. Do not include any amounts paid to yourself. 37

38 Materials and supplies. 38

39 Other costs. 39

40 Add lines 35 through 39. 40

41 Inventory at end of year. 41

42 **Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on line 4. 42

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month/day/year) ▶

44 Of the total number of miles you drove your vehicle during 2020, enter the number of miles you used your vehicle for:
a Business b Commuting (see instructions) c Other

45 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

47a Do you have evidence to support your deduction? ☐ Yes ☐ No
b If "Yes," is the evidence written? ☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

BANK CHARGES	18.
BUSINESS TECHNOLOGY	3,171.
DUES AND SUBSCRIPTIONS	432.
POSTAGE	363.
RESEARCH	1,447.
SUPPORT SERVICES	365.
TELEPHONE	3,108.
48 Total other expenses. Enter here and on line 27a	48 8,904.

Name(s) shown on return. Do not enter name and social security number if shown on Page 1.

Your social security number

LUIS J. AND MARIA T. RODRIGUEZ

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.**Part II Income or Loss From Partnerships and S Corporations**

Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you must check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (f) on line 28 and attach Form 6198. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section. ☐ Yes ☒ No

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	BARKING ROOSTER ENTERTAINMENT, INC.	S			X	
B						
C						
D						

Passive Income and Loss**Nonpassive Income and Loss**

	(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1
A			1,607.		
B					
C					
D					
29 a Totals					
b Totals			1,607.		
30 Add columns (h) and (k) of line 29a				30	
31 Add columns (g), (i), and (j) of line 29b			SEE STATEMENT 3	31	-1,607.
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31				32	-1,607.

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer ID no.
A		
B		

Passive Income and Loss**Nonpassive Income and Loss**

	(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A				
B				
34 a Totals				
b Totals				
35 Add columns (d) and (f) of line 34a				35
36 Add columns (c) and (e) of line 34b				36
37 Total estate and trust income or (loss). Combine lines 35 and 36				37

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) – Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				39

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5	41	-1,607.
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AD; and Schedule K-1 (Form 1041), box 14, code F. See instructions	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

► Go to www.irs.gov/ScheduleSE for instructions and the latest information.
► Attach to Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074

2020

Attachment
Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040, 1040-SR, or 1040-NR)

LUIS J. RODRIGUEZ

Social security number of person
with self-employment income ►

Part I Self-Employment Tax

Note: If your only income subject to self-employment tax is **church employee income**, see instructions for how to report your income and the definition of church employee income.

- A** If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had \$400 or more of **other** net earnings from self-employment, check here and continue with Part I. ☐

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

- | | | |
|---|------------|--|
| 1 a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A | 1 a | |
| b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH | 1 b | |

Skip line 2 if you use the nonfarm optional method in Part II. See instructions.

- | | | |
|--|----------|---------|
| 2 Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming). See instructions for other income to report or if you are a minister or member of a religious order | 2 | 47,906. |
| 3 Combine lines 1a, 1b, and 2 | 3 | 47,906. |

- | | | |
|--|------------|---------|
| 4 a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3
Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions. | 4 a | 44,241. |
| b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here | 4 b | |
| c Combine lines 4a and 4b. If less than \$400, stop ; you don't owe self-employment tax.
Exception: If less than \$400 and you had church employee income , enter -0- and continue | 4 c | 44,241. |

- | | | |
|--|------------|----------|
| 5 a Enter your church employee income from Form W-2. See instructions for definition of church employee income | 5 a | |
| b Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0- | 5 b | 0. |
| 6 Add lines 4c and 5b | 6 | 44,241. |
| 7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2020 | 7 | 137,700. |

- | | | |
|--|------------|---------|
| 8 a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$137,700 or more, skip lines 8b through 10, and go to line 11 | 8 a | 19,680. |
| b Unreported tips subject to social security tax from Form 4137, line 10 | 8 b | |
| c Wages subject to social security tax from Form 8919, line 10 | 8 c | |
| d Add lines 8a, 8b, and 8c | 8 d | 19,680. |

- | | | |
|---|-----------|----------|
| 9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 | 9 | 118,020. |
| 10 Multiply the smaller of line 6 or line 9 by 12.4% (0.124) | 10 | 5,486. |
| 11 Multiply line 6 by 2.9% (0.029) | 11 | 1,283. |
| 12 Self-employment tax. Add lines 10 and 11. Enter here and on Schedule 2 (Form 1040), line 4. | 12 | 6,769. |

- | | | |
|---|-----------|--------|
| 13 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (0.50). Enter here and on Schedule 1 (Form 1040), line 14. | 13 | 3,385. |
|---|-----------|--------|

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method **only** if (a) your gross farm income⁽¹⁾ wasn't more than \$8,460, or (b) your net farm profits⁽²⁾ were less than \$6,107.

- | | | |
|---|-----------|--------|
| 14 Maximum income for optional methods | 14 | 5,640. |
| 15 Enter the smaller of: two-thirds (2/3) of gross farm income ⁽¹⁾ (not less than zero) or \$5,640. Also, include this amount on line 4b above | 15 | |

Nonfarm Optional Method. You may use this method **only** if (a) your net nonfarm profits⁽³⁾ were less than \$6,107 and also less than 72.189% of your gross nonfarm income⁽⁴⁾ **and** (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

- | | | |
|--|-----------|--|
| 16 Subtract line 15 from line 14 | 16 | |
| 17 Enter the smaller of: two-thirds (2/3) of gross nonfarm income ⁽⁴⁾ (not less than zero) or the amount on line 16. Also, include this amount on line 4b above | 17 | |

(1) From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.

(2) From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A — minus the amount you would have entered on line 1b had you not used the optional method.

(3) From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.

(4) From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

Part III Maximum Deferral of Self-Employment Tax Payments

If line 4c is zero, skip lines 18 through 20, and enter -0- on line 21.

18	Enter the portion of line 3 that can be attributed to March 27, 2020, through December 31, 2020.....	18	36,649.
19	If line 18 is more than zero, multiply line 18 by 92.35% (0.9235); otherwise, enter the amount from line 18.....	19	33,845.
20	Enter the portion of lines 15 and 17 that can be attributed to March 27, 2020, through December 31, 2020.....	20	
21	Combine lines 19 and 20	21	33,845.
If line 5b is zero, skip line 22 and enter -0- on line 23.			
22	Enter the portion of line 5a that can be attributed to March 27, 2020, through December 31, 2020.....	22	
23	Multiply line 22 by 92.35% (0.9235)	23	0.
24	Add lines 21 and 23.....	24	33,845.
25	Enter the smaller of line 9 or line 24.....	25	33,845.
26	Multiply line 25 by 6.2% (0.062). Enter here and see the instructions for line 12e of Schedule 3 (Form 1040)	26	2,098.

BAA

Schedule SE (Form 1040) 2020

**Qualified Business Income Deduction
Simplified Computation**

OMB No. 1545-2294

2020Attachment
Sequence No. **55**

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8995 for instructions and the latest information.

Name(s) shown on return

LUIS J. AND MARIA T. RODRIGUEZ

Your taxpayer identification number

Note. You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is at or below \$163,300 (\$326,600 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	LUIS J. RODRIGUEZ		43,798.
ii	BARKING ROOSTER ENTERTAINMENT, INC.		-1,607.
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	42,191.	
3	Qualified business net (loss) carryforward from the prior year.	3	0.	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	42,191.	
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5	8,438.	
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6	0.	
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	0.	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	0.	
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	9	0.	
10	Qualified business income deduction before the income limitation. Add lines 5 and 9	10	8,438.	
11	Taxable income before qualified business income deduction	11	58,687.	
12	Net capital gain (see instructions)	12	0.	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	58,687.	
14	Income limitation. Multiply line 13 by 20% (0.20)	14	11,737.	
15	Qualified business income deduction. Enter the lesser of line 10 or line 14. Also enter this amount on the applicable line of your return. ▶	15	8,438.	
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	0.	
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	0.	

BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8995** (2020)

Department of the Treasury
Internal Revenue Service

Paid Preparer's Due Diligence Checklist

Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC),
Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC)) and
Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status

- To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.
► Go to www.irs.gov/Form8867 for instructions and the latest information.

OMB No. 1545-0074

2020

Attachment
Sequence No. 70

Taxpayer name(s) shown on return

LUIS J. AND MARIA T. RODRIGUEZ

Enter preparer's name and PTIN

VICTOR N CERVANTES

Taxpayer identification number

Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I—V for the benefit(s) claimed (check all that apply).

☐ EIC☒ CTC/ACTC/ODC☐ AOTC☐ HOH

	Yes	No	N/A
1 Did you complete the return based on information for tax year 2020 provided by the taxpayer or reasonably obtained by you?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following.			
• Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status.			
• Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
a Did you make reasonable inquiries to determine the correct, complete, and consistent information?	<input type="checkbox"/>	<input type="checkbox"/>	
b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)	<input type="checkbox"/>	<input type="checkbox"/>	
5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
List those documents provided by the taxpayer, if any, that you relied on:			

6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)			
a Did you complete the required recertification Form 8862?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

BAA For Paperwork Reduction Act Notice, see separate instructions.

Form 8867 (2020)

Part II Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to Part III.)

	Yes	No	N/A
9a Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

	Yes	No	N/A
10 Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11 Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the taxpayer has not lived with the child for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12 Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Part IV Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to Part V.)

	Yes	No
13 Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	<input type="checkbox"/>	<input type="checkbox"/>

Part V Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing status, go to Part VI.)

	Yes	No
14 Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?	<input type="checkbox"/>	<input type="checkbox"/>

Part VI Eligibility Certification

► You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:

- Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);
- Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
- Submit Form 8867 in the manner required; **and**
- Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention*.
 - A copy of this Form 8867.
 - The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
 - Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
 - A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
 - A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

► If you have not complied with all due diligence requirements, you may have to pay a \$540 penalty for each failure to comply related to a claim of an applicable credit or HOH filing status.

	Yes	No
15 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Form 8867 (2020)

Depreciation and Amortization
(Including Information on Listed Property)

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2020

Attachment
Sequence No. 179

Name(s) shown on return

LUIS J. AND MARIA T. RODRIGUEZ

Business or activity to which this form relates

SCHEDULE C - LUIS J. RODRIGUEZ

Identifying number

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,040,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,590,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2019 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instrs.	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2021. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2020	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2020 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property			27.5 yrs	MM	S/L	
			39 yrs	MM	S/L	
				MM	S/L	

Section C - Assets Placed in Service During 2020 Tax Year Using the Alternative Depreciation System

20 a Class life					S/L	
b 12-year			12 yrs		S/L	
c 30-year			30 yrs	MM	S/L	
d 40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? ☒ **Yes** ☐ **No** **24b** If 'Yes,' is the evidence written? ☒ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions.							25	
26 Property used more than 50% in a qualified business use:								
27 Property used 50% or less in a qualified business use:								
2014 CHEVY S	2/28/15	21.73						
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1.							28	0.
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1.							29	0.

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (don't include commuting miles)	2,282					
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven	8,218					
33 Total miles driven during the year. Add lines 30 through 32	10,500					
	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?		X				
35 Was the vehicle used primarily by a more than 5% owner or related person?		X				
36 Is another vehicle available for personal use?	X					

Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners.		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions.		

Note: If your answer to 37, 38, 39, 40, or 41 is 'Yes,' don't complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2020 tax year (see instructions):					
43 Amortization of costs that began before your 2020 tax year				43	
44 Total. Add amounts in column (f). See the instructions for where to report.				44	

2020

FEDERAL STATEMENTS

PAGE 1

CLIENT LUIROD09

LUIS J. AND MARIA T. RODRIGUEZ

5/14/21

04:39PM

STATEMENT 1
FORM 1040-SR
WAGE SCHEDULE

TAXPAYER - EMPLOYER	WAGES	FEDERAL W/H	FICA	MEDI- CARE	STATE W/H	SDI
ALLIANCE FOR CALIFORNIA TRADITIONAL	19,680.	833.	1,220.	285.	172.	197.
GRAND TOTAL	<u>19,680.</u>	<u>833.</u>	<u>1,220.</u>	<u>285.</u>	<u>172.</u>	<u>197.</u>

STATEMENT 2
SCHEDULE 1, LINE 8
OTHER INCOME

CANCELLATION OF DEBT.....	\$	3,715.
UCE.....		-10,200.
TOTAL	\$	<u>-6,485.</u>

2020

FEDERAL STATEMENTS

PAGE 2

CLIENT LUIROD09

LUIS J. AND MARIA T. RODRIGUEZ

5/14/21

04:39PM

STATEMENT 3
SCHEDULE E, LINE 31
BASIS LIMITATION

ACTIVITY NAME: BARKING ROOSTER ENTERTAINMENT, INC.

STOCK BASIS AT BEGINNING OF YEAR	0.
ADDITIONAL AMOUNTS INVESTED IN CURRENT YEAR	
CURRENT YEAR DISTRIBUTIONS	
OTHER TAX-EXEMPT INCOME	
CURRENT YEAR INCOME FROM S CORPORATION	0.
LESS INCOME USED TO RESTORE DEBT BASIS	
STOCK BASIS USED FOR BASIS LIMITATION	0.
LOSS ALLOWED BY BASIS LIMITATION	0.
STOCK BASIS AT END OF YEAR	0.
PRINCIPAL AMOUNT OF DEBT S CORP OWES TO SHAREHOLDER AT BEGINNING OF YEAR	14,463.
DEBT BASIS	
INCOME USED TO RESTORE DEBT BASIS	2,968.
LOANS MADE TO S CORP DURING THE YEAR	
LOAN REPAYMENTS	1,401.
DEBT BASIS USED FOR BASIS LIMITATION	4,369.
LOSS ALLOWED BY BASIS LIMITATION	1,607.
DEBT BASIS AT END OF YEAR	2,762.
PRINCIPAL AMOUNT OF DEBT S CORP OWES TO SHAREHOLDER AT END OF YEAR	15,864.

	CURRENT YEAR LOSS OR DEDUCTION	PRIOR YEAR UNALLOWED BASIS LOSS	REGULAR TAX AMOUNT ALLOWED BY BASIS	REGULAR TAX BASIS CARRYOVER
<u>LOSSES/DEDUCTIONS/EXPENSES</u>				
ORDINARY LOSS	1,607.		1,607.	0.
TOTALS	1,607.	0.	1,607.	0.

ALTERNATIVE MINIMUM TAX

AMT BEGINNING BASIS	
AMT INCOME	2,968.
CURRENT YEAR ADJUSTMENTS TO AMT BASIS	
AMT BASIS USED FOR LIMITATION	1,401.
LOSS ALLOWED BY AMT BASIS	4,369.
AMT FINAL BASIS	1,607.
	2,762.

	AMT AMOUNT ALLOWED BY BASIS	AMT BASIS CARRYOVER
<u>AMT LOSSES/DEDUCTIONS/EXPENSES</u>		
AMT ORDINARY LOSS	1,607.	0.
TOTALS	1,607.	0.

2020

FEDERAL SUPPORTING DETAIL

PAGE 1

CLIENT LUIROD09

LUIS J. AND MARIA T. RODRIGUEZ

5/14/21

04:39PM

**BUSINESS INCOME (SCHEDULE C)
GROSS RECEIPTS OR SALES
WRITING AND LECTURES**

STEVEN BARCLAY AGENCY (GROSS W/O COMMISSION EXPENSE)	\$	17,000.
SUSAN BERGHOLZ LITERARY SERVICES		5,436.
NORTHWESTERN UNIVERSITY		6,460.
ALLIANCE FOR CALIFORNIA TRADITIONAL ARTS		0.
CLAREMONT GRADUATE UNIVERSITY		2,500.
THE ANDREW W. MELLON UNIVERSITY		800.
CALIFORNIA STATE UNIVERSITY NORTHRIDGE		1,000.
CALIFORNIA STATE UNIVERSITY NORTHRIDGE FOUNDATION		1,000.
BARE STAGE PRODUCTIONS LLC		1,175.
TIA CHUCHAS CENTRO CULTURAL INC.		6,560.
PASADENA CITY COLLEGE		4,000.
SANTA CRUZ BARRIOS UNIDOS		3,300.
THE BROAD		1,000.
THE OJAI FOUNDATION		1,500.
UNIVERSITY OF SOUTHER CALIFORNIA		1,500.
REVOLVE IMPACT LLC		2,000.
UNIVERSITY OF CALIFORNIA RIVERSIDE		1,500.
SAN MATEO COUNTY CC DISTRICT		1,050.
TANTOR MEDIA INC.		1,500.
PEN AMERICA		600.
COLLECTIVE HERITAGE INSTITUTE		800.
OTHER INCOME - NO FORM 1099 RECEIVED		8,497.
TOTAL	\$	<u><u>69,178.</u></u>

**BUSINESS INCOME (SCHEDULE C)
COMMISSIONS
WRITING AND LECTURES**

STEVEN BARCLAY AGENCY	\$	3,400.
TOTAL	\$	<u><u>3,400.</u></u>

**BUSINESS INCOME (SCHEDULE C)
OFFICE EXPENSE
WRITING AND LECTURES**

	\$	1,883.
TOTAL	\$	<u><u>1,883.</u></u>

**BUSINESS INCOME (SCHEDULE C)
SUPPLIES
WRITING AND LECTURES**

BOOK SUPPLIES	\$	240.
TOTAL	\$	<u><u>240.</u></u>

2020

FEDERAL SUPPORTING DETAIL

PAGE 2

CLIENT LUIROD09

LUIS J. AND MARIA T. RODRIGUEZ

5/14/21

04:39PM

BUSINESS INCOME (SCHEDULE C)
TRAVEL
WRITING AND LECTURES

TRAVEL	\$	1,559.
TRAVEL PER DIEM RATE (20 X \$151)		3,020.
TOTAL	\$	<u>4,579.</u>

BUSINESS INCOME (SCHEDULE C)
MEALS AND ENTERTAINMENT IN FULL (50%)
WRITING AND LECTURES

TRAVEL MEALS (PAID WITH UNEMPLOYMENT DEBIT CARD)	\$	343.
FOOD DINING (PAID WITH UNEMPLOYMENT DEBIT CARD)		125.
RESTAURANTS		760.
FAST FOOD		198.
COFFEE SHOPS		94.
MEALS TRAVEL		388.
TOTAL	\$	<u>1,908.</u>

BUSINESS INCOME (SCHEDULE C)
BANK CHARGES
WRITING AND LECTURES

FEES AND CHARGES	\$	18.
TOTAL	\$	<u>18.</u>

BUSINESS INCOME (SCHEDULE C)
POSTAGE
WRITING AND LECTURES

SHIPPING	\$	363.
TOTAL	\$	<u>363.</u>

BUSINESS INCOME (SCHEDULE C)
TELEPHONE
WRITING AND LECTURES

MOBILE PHONE	\$	3,703.
INTERNET		1,477.
LESS: PERSONAL (40%)		-2,072.
TOTAL	\$	<u>3,108.</u>

ITEMIZED DEDUCTIONS
PRESCRIPTION MEDICINES AND DRUGS

HEALTH/PHARMACY (UNEMPLOYMENT DEBIT CARD)	\$	161.
PHARMACY		592.
TOTAL	\$	<u>753.</u>

2020

FEDERAL SUPPORTING DETAIL

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CLIENT LUIROD09

LUIS J. AND MARIA T. RODRIGUEZ

5/14/21

04:39PM

ITEMIZED DEDUCTIONS
DOCTORS, DENTISTS, AND NURSES

HEALTH CO PAYS (UNEMPLOYMENT DEBIT CARD)	\$	20.
HEALTH FITNESS (UNEMPLOYMENT DEBIT CARD)		438.
DENTIST		2,594.
ADDITIONAL DENTIST EXPENSES		1,500.
HEALTHCARE CO PAYS		592.
TOTAL	\$	<u>5,144.</u>

ITEMIZED DEDUCTIONS
INSURANCE PREMIUMS NOT ENTERED ELSEWHERE (EXCLUDING LONG-TERM CAR

MEDICAL INSURANCE	\$	1,751.
TOTAL	\$	<u>1,751.</u>